

113TH CONGRESS
2D SESSION

H. R. 1814

AN ACT

To amend section 5000A of the Internal Revenue Code of 1986 to provide an additional religious exemption from the individual health coverage mandate.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Equitable Access to
3 Care and Health Act” or the “EACH Act”.

4 **SEC. 2. ADDITIONAL RELIGIOUS EXEMPTION TO HEALTH**
5 **COVERAGE MANDATE.**

6 (a) IN GENERAL.—Paragraph (2) of section
7 5000A(d) of the Internal Revenue Code of 1986 is amend-
8 ed by adding at the end the following new subparagraph:

9 “(C) ADDITIONAL RELIGIOUS EXEMP-
10 TION.—

11 “(i) IN GENERAL.—Such term shall
12 not include an individual for any month
13 during a taxable year if such individual
14 files a sworn statement, as part of the re-
15 turn of tax for the taxable year, that the
16 individual was not covered under minimum
17 essential coverage at any time during such
18 taxable year and that the individual’s sin-
19 cerely held religious beliefs would cause the
20 individual to object to medical health care
21 that would be covered under such coverage.

22 “(ii) NULLIFIED IF RECEIPT OF MED-
23 ICAL HEALTH CARE DURING TAXABLE
24 YEAR.—Clause (i) shall not apply to an in-
25 dividual for any month during a taxable

1 year if the individual received medical
2 health care during the taxable year.

3 “(iii) MEDICAL HEALTH CARE DE-
4 FINED.—For purposes of this subpara-
5 graph, the term ‘medical health care’
6 means voluntary health treatment by or
7 supervised by a medical doctor that would
8 be covered under minimum essential cov-
9 erage and—

10 “(I) includes voluntary acute care
11 treatment at hospital emergency
12 rooms, walk-in clinics, or similar fa-
13 cilities, and

14 “(II) excludes—

15 “(aa) treatment not admin-
16 istered or supervised by a med-
17 ical doctor, such as chiropractic
18 treatment, dental care, mid-
19 wifery, personal care assistance,
20 or optometry,

21 “(bb) physical examinations
22 or treatment where required by
23 law or third parties, such as a
24 prospective employer, and

25 “(cc) vaccinations.”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 subsection (a) shall take effect as if included in the
3 amendments made by section 1501 of the Patient Protec-
4 tion and Affordable Care Act.

Passed the House of Representatives March 11,
2014.

Attest:

Clerk.

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